

**SUPPLEMENTARY INSTRUCTIONS FOR MISSISSIPPI COUNTIES
2012 SURVEY OF LOCAL GOVERNMENT FINANCES****AGENCY REPORTING**

In reporting data for your government, please include the following fiscal activities:

Your county general government
 Airport authorities (county)
 Community hospitals (county)
 Convention and visitors bureaus (county)
 Convention bureaus in certain counties
 Development commissions (county)
 Economic development districts
 Emergency communications districts (county)
 Emergency medical services districts (single county with
 ex officio boards)
 Fire protection grading districts
 Gas districts governed by the county
 Highway and street revenue bond authorities
 Historic preservation districts
 Hospital districts (county)
 Industrial development authorities
 Mosquito control commissions
 Port authorities and commissions (county)
 Public health districts
 Recreational districts (certain counties)
 Regional mental health districts
 Separate road districts
 Special service districts (roads)
 Storm water management districts
 Sub-districts of drainage districts (county)
 Supervisor districts (roads)
 Tourism commissions (lacking autonomy)
 Zoological park and garden districts

Exclude the following fiscal activities:

Board of Education
 Drainage Districts
 Flood control districts
 Housing authorities
 Master water management districts
 Soil and water conservation districts

PART 2 - REVENUES**3. A. Property taxes (T01)**

All property taxes collected for all county funds; report both current and delinquent taxes for all county purposes, including debt redemption. Report the proceeds of taxes collected on the county road and bridge levy and auto road and bridge privilege taxes. Proceeds of tax sales and the costs of tax sales and advertising should also be included.

3. B. Local sales taxes**1. General Sales Tax (T09)**

Note: Adams County only.

3. Amusements Sales Tax (T11)

Include gaming fees as a percentage of monthly gross revenue.

4. Motor Fuels Tax (T13)

Include county gasoline sales tax (Hancock, Harrison, and Jackson counties only)

8. Other Sales Taxes (T19)

Include hotel and motel tax

3. C. Licensing and permit taxes**3. Motor Vehicle Licenses (local) (T24)**

Include:

Motor vehicle privilege tax (Hancock, Harrison, and Jackson counties only)
 Fees and commissions retained from sale of heavy-duty tags, dealers' privilege licenses, mobile home registrations, and title applications.

5. Occupation and business licenses (T28)

Include licenses and permits for a business or non-business privilege

3. E. Other taxes**2. Documentary and stock transfer tax (T51)**

Include amounts retained by the county for the collection of mineral documentary taxes.

4. Intergovernmental revenues**A. Streets and highways (From the State - C46)**

Include:

Federal Forest Reserve Revenue
 Truck and bus state privilege tax - county share
 State aid - road bonds - Settled Direct
 State aid - highways - Settled Direct
 State gas tax

C. Public Welfare (From the State - C79)

Include state Welfare Funds

D. Health and/or hospitals (From the State - C42)

Include:

County Health Dept. - Settled Direct
 Board of Health - State Grants
 Hospital construction grants
 State payments to counties - private hospitals

M. General support (From the State - C30)

Include:

Homestead exemption
 Oil severance tax
 Gas severance tax
 Timber severance tax
 Payments in lieu of taxes - T.V.A.
 Liquor privilege tax (ABC permits)
 State sales tax

N. All other (From the State - C89)

Include:

State share of Tax Assessor Salary
Department of youth services - correction grants
Library construction
Livestock and dairy shares
Flood control
Civil defense
Law enforcement grants
County volunteer fire department
J.T.P.A. grants
Other state grants and reimbursements

All other (From other local - D89)- Report intergovernmental revenue from other local governments, including reimbursements for services performed for them.

5. Other than tax and intergovernmental revenues

B.13. - Other sales and service revenues (A89)

Include charges or fees collected from clerk and sheriff's services.

PART 3 - EXPENDITURES

11. Personnel expenditures – (Z00)

Report salaries and wages for all employees, full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income taxes, social security, or retirement coverage.